

IN THE SENATE OF THE UNITED STATES.

MAY 14, 1858.—Ordered to be printed.

Mr. FESSENDEN made the following

REPORT.

[To accompany Bill S. 106.]

The Committee on Finance, to whom was referred the bill (S. 106) for the relief of Elijah F. Smith, Gilman H. Perkins, and Charles F. Smith, composing the firm of Smith, Perkins & Co., report :

That on or about March 7, 1857, the memorialists purchased of Sturges, Bennet & Co., of New York, one hundred bags of pepper, which were then in bond in Boston, and which they wished to withdraw from the custom-house in Boston for transportation to Rochester, (where the memorialists reside,) by way of New York. As the memorialists allege, they expected that said pepper would be brought by a coasting vessel to New York, and thence be taken by Redfield & Co.'s barges to Albany, and from Albany to Rochester, upon the opening of the canal in the month of May, and that the usual time of sixty days would be given by the collector of Boston for payment of duties, the memorialists understanding that sixty days were usually given on heavy goods to be transported from New York to Rochester. Accordingly, the memorialists procured bonds to be given in Boston, in conformity, as they supposed, with the foregoing mode of procedure; but, through pure misapprehension, said pepper was, in fact, bonded for New York. Said merchandise was transferred to New York, and there delivered to Redfield & Co., who took the same to Albany to await the opening of canal transportation. While it thus remained at Albany, however, the memorialists were advised that the bond given in Boston needed to be cancelled by the proper certificate from the collector of New York. They therefore, at once, ordered that the merchandise be retransported to New York, and there entered and rewarehoused; but, on application, the collector declined to enter it, as the transportation bond given at Boston had matured.

Under these circumstances, and in consequence of this misapprehension, the memorialists were compelled to pay, and did pay, the amount of penalty of said bond, including the amount of duties, \$251 10, and

\$837, being the additional duty of 100 per cent. on the value of the merchandise—in the whole, \$1,088 10.

Your committee are satisfied that there was no intention on the part of the memorialists to defraud the revenue, and that the whole difficulty originated in misapprehension. They therefore report a bill for their relief.